



Mr. David Gross
7248 Ballantrae Ct
Boca Raton FL 33496

December 25, 2012

BECKER & p0liakoff
helen davis chaitman
45 broadway
new york, new york 10006 212 599 3322

SECURITIES AND EXCHANGE COMMISSION
NEW YORK REGION OFFICE
3 WORLD TRADE CENTER
NEW YORK, NY 10281 212 336 1100

IRVING H PICARD ESQ
TRUSTEE FOR BERNARD L. MADOFF INVESTMRNT SECURITIES LLC
CLAIMS PROCESSING CENTER
2101 CEDAR SPRINGS ROAD SUITE 1100
DALLAS TEXAS 75201

REF: ADV. PRO NO. 08-01789 (BRL
SIPA LIQUIDATION

I DAVID GROSS 7248 BALLANTRAE CT. BOCA RATON FLORIDA 33496
561 483 4543 - CELL 516 263 3642 ENLOSING COPIES OF
REFERRING TO THE REFERENCED DOCUMENTS
1. 3 CONSIST OF 3 PAGES IDENIFYING ITEM 131 1CM404 PAGE6
ITEM 707 1CM404 -- PAGE 25 CLAIMING BOTH AS
NET WINNERS NOTICE BOTH ARE SAME ACCOUNT NUMBERS.
2. TWO COPIES OF TRADE CERTIFICATES ACCOUNT NUMBER
1CN404 FOR A TRADE ON BEHALF OF DAVID ANN IRMA GROSS.
ACCOUNT NUMBER 1CM302 IS FOR AN IRA IN THE
NAME OF DAVID GROSS
3. ITEM NUMBER 3 INDICATING I HAD CONTRIBUTED MONIES
AND HAD AN ACCOUNT BEFORE 1994 SHOWING A DATE
1992 MY BROKER DEALER WAS COHMAN-- MURICE
COHAN AND RICHARD SPRING
4. ENLOSE TWO DOCUMENTS INDICATING THAT MONIES FROM
MY IRA CHECKS WERE NEVER MADE TO DAVID GROSS DIRECT.
IN FACT I MANY TIMES REQUESTED THAT RETIREMENT
ACCOUNTS SEND THE MONIES TO THE INTERNAL REVNUUE
TOWARD MY ESTIMATED INCOME TAX.

At this time i am in hope my record
could be corrected. please respond.
david gross thank you,

I DAVID GROSS MAKE A CLAIN THAT I AM A
LOSER AND THERE IS NO WAY OF MY GOING BACK
TO COHMAD FOR DISCLOSURE AND ALL THE
YEARS I PAID TAXES ON PHONY INCOME.

BECKER & POLIAKOFF LLP

Helen Davis Chaitman
hchaitman@beckerny.com
45 Broadway
New York, New York 10006
Telephone (212) 599-3322
*Attorneys for the Customers
listed on Exhibit A to the December 3, 2012
declaration of Helen Davis Chaitman*

Hearing Date: February 13, 2013 at 10 a.m.

Objection Deadline: December 3, 2012



Mr. David Gross
7248 Ballantrae Ct
Boca Raton FL 33496

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,
Plaintiff,
v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,
Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:


BERNARD L. MADOFF,
Debtor.

**DECLARATION OF HELEN DAVIS CHAITMAN IN SUPPORT OF
CUSTOMERS' OBJECTION TO TRUSTEE'S MOTION FOR AN ORDER
DENYING TIME-BASED DAMAGES**

I, Helen Davis Chaitman, declare pursuant to 28 U.S.C. § 1746 that the following is true:

1. I am a partner with Becker & Poliakoff LLP, counsel to the customers (the "Customers") of Bernard L. Madoff Investment Securities LLC listed in Exhibit A hereto.
2. I submit this declaration in support of the Customers' objection to the Trustee's motion for an order denying time-based damages.

REFERENCE #131 - 12M 404 - PAGE 6
#707 - 12M 404 - PAGE 25



128.	Estate of William A. Forrest & Kathleen Forrest TIC	1F0136	002310	1084	Net Winner
129.	THE LAZARUS INVESTMENT GROUP	1ZB375	010409	1085	Net Loser
130.	DAVINA GREENSPAN LORI FRIEDMAN JT WROS	1ZA194	001974	864	Net Loser
131.	DAVID GROSS AND IRMA GROSS J/T WROS	1CM404	000058	1133	Net Winner
132.	GROSS ASSOCIATES C/O HERB GROSS	1ZA170	002972	942	Net Winner
133.	R R ROSENTHAL ASSOCIATES	1ZA238	000206	724	Net Winner
134.	TERESA COHEN	1ZR307	003375	1171	Net Winner
135.	HEIDI HILES	Z99998	000995	1172	ZeroBalance
136.	RONALD M. LAZARUS (IRA)	1ZR001	009754	1173	Net Winner
137.	RONALD LAZARUS & LINDA LAZARUS JT/WROS	1ZB519	008590	1174	Net Loser
138.	GAETANO MACALUSO	Z99998	001081	1175	ZeroBalance
139.	ROSALINDA MACALUSO	Z99998	000997	1176	ZeroBalance
140.	David Moskowitz	1ZA178	000695	1177	Net Winner
141.	LEONA REDSTONE (IRA)	1ZR306	003269	1178	Net Winner
142.	NEVA AND NICHOLAS S. ROSAMILIA	1ZB262	004095	1179	Net Loser
143.	HENRY SIEGMAN SUSAN EISENSTAT J/T WROS	1S0425	008249	1181	Net Loser
144.	FESTUS & HELEN STACY FOUNDATION INC	1ZA874	005407	1201	Net Loser
145.	SEAN STEPELTON IRA/SEP	1ZA874	005107	1204	Net Loser
146.	GARY BIZZELL	1ZA874	005102	1204	Net Loser
147.	PATRICK AND PATRICIA COONEY	1ZA874	005106	1204	Net Loser
148.	STPELTON ADVISORS	1ZA874	005412	1204	Net Loser
149.	SHARON FALLS IRA/SEP	1ZA874	005104	1204	Net Loser
150.	BRETT STEPELTON IRA/SEP ACCOUNT	1ZA874	005108	1204	Net Loser
151.	DOUGLAS STEPELTON TRUST	1ZA874	004958	1204	Net Loser
152.	SHARON FALLS (AK/A SHARON FALLS BIZZELL	1ZA874	005110	1204	Net Loser
153.	JENNIFER STEPELTON (F/K/A JENNIFER COONEY) (JENNIFER STEPELTON IRA/SEP ACCOUNT)	1ZA874	005101	1204	Net Loser
154.	DOUGLAS STEPELTON & VIRLEE STEPELTON	1ZA874	005105	1204	Net Loser

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704.	Lawrence Roth	1R0192	004866	3040	Net Winner
705.	Jonathan Schwartz	1ZR040	005186	3041	Net Loser
706.	The Allen Family Trust	1CM406	000105	3051	Net Winner
707.	DAVID GROSS AND IRMA GROSS J/T WROS	1CM404	000058	3070	Net Winner
708.	The Lawrence J. Ryan By-Pass Trust under Determination of Trust Dated Nov. 20, 1991, Theresa R. Ryan, Trustee	1R0171	000856	3084	Net Winner
709.	The Donald Rechler & Judith Rechler Grandchildren Annual Exclusion Trust	1R0176	008938	3091	Net Loser
710.	The Lawrence J. Ryan By-Pass Trust under Determination of Trust Dated Nov. 20, 1991, Theresa R. Ryan, Trustee	1R0171	000856	3093	Net Winner
711.	Carol A. Kozloff	1CM563	011228	3094	Net Loser
712.	STEVEN P. NORTON	1H0123	009834	3123	Net Winner
713.	MARTIN R. HARNICK	1H0123	009772	3123	Net Winner
714.	Megan Burich	1EM144	012982	3139	Net Winner
715.	Heidi Holmers	1EM144	012928	3139	Net Winner
716.	Brett Palmer	1EM144	012945	3139	Net Winner
717.	Blake Palmer	1EM144	014215	3139	Net Winner
718.	Callie Murray	1EM144	012927	3139	Net Winner
719.	Ryan Murray	1EM144	012917	3139	Net Winner
720.	Oscar Palmer	1EM144	013011	3139	Net Winner
721.	Sophia Palmer	1EM144	013027	3139	Net Winner
722.	Dana LeFavor	1EM144	012931	3139	Net Winner
723.	Boyer F. Palmer	1EM144	012944	3139	Net Winner
724.	Kelly Burich	1EM144	012926	3139	Net Winner
725.	Alice G. Miller Exemption Trust	1ZA260	009171	3140	Net Loser
726.	Alice G. Miller Marital Trust	1ZA260	009172	3140	Net Loser
727.	Martin Miller Living Trust	1ZA260	009173	3140	Net Loser
728.	Ellen Bernfeld	1EM013	014649	3168	Net Winner
729.	Marilyn Bernfeld	1EM013	014648	3168	Net Winner
730.	Herbert Bernfeld	1EM013	014646	3168	Net Winner
731.	Tom Bernfeld	1EM013	014650	3168	Net Winner
732.	Phillip Jaffe	1EM091	012823	3170	Net Winner
733.	Colette Jaffe	1EM091	012832	3170	Net Winner

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

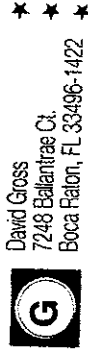
MEMBER:
FINRA NSX SIPC NSCC DTC

885 1 Avenue
New York, NY 10022
212 230-2424
800 334-1343
Fax 212 838-4061

ORIGINATOR NO.	DELIVERED VIA	ACCOUNT NUMBER	D/R	TRANS. NO.	TR	CAP	SETT	TRADE DATE	SETTLEMENT DATE
0646		1-CM302-3	R	64724	5	1		9/12/08	9/17/08
IDENTIFICATION NO.	CONTRA PARTY								
	C.H. NUMBER								
SPECIAL DELIVERY INSTRUCTIONS									

DAVID GROSS
7248 BALLANTRAE COURT
BOCA RATON FL 33496

***** DUPLICATE *****
ACCT OF/ NTC & CO.



WE	QUANTITY	CUSIP NUMBER	SECURITY DESCRIPTION	NET AMOUNT
80T	425	459200101	INTERNATIONAL BUSINESS MACHS	50473.00

PRICE	PRINCIPAL	COMMISSION	STATE TAX	INTEREST	FEE	MISC.
118.800	50490.00	17.00				

David Gross
7248 Ballantrae Ct.
Boca Raton, FL 33496-1422

Affiliated with:

Madoff Securities International Limited
12 Berkeley Street, Mayfair, London W1J 8DT. Tel 020-7493 6222
Member of The London Stock Exchange

CM IN ACCOUNT NUMBER INDICATES
IT IS A COHMA
ACCOUNT

TWO
RECEIVED

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

MEMBER:
FINRA NYA SIPC NASCC DTC

885 Third Avenue
New York, NY 10022
212 230-2424
800 334-1343
Fax 212 838-4061

ORIGINATOR NO.	DELIVERED VIA	ACCOUNT NUMBER	D/R	TRANS NO	TR	CAP	SETT	TRADE DATE	SETTLEMENT DATE	17
0646		1-CM404-3	D	24983	5	1		8/11/08	8/14/08	
IDENTIFICATION NO.	CONTRA PARTY		C.H. NUMBER		SPECIAL DELIVERY INSTRUCTIONS					

DAVID GROSS
AND IRMA GROSS J/T WROS
7248 BALLANTRAE COURT
BOCA RATON FL 33496

David Gross
7248 Ballantrae Ct.
Boca Raton, FL 33496-1422



WE	QUANTITY	CUSIP NUMBER	SECURITY DESCRIPTION	NET AMOUNT
SLD	2,100	166764100	CHEVRON CORP	177891.00

PRICE	PRINCIPAL	COMMISSION	STATE TAX	INTEREST	FEE	MISC.
84.670	177807.00	84.00				

Affiliated with:
Madoff Securities International Limited
12 Berkeley Street, Mayfair, London W1J 8DT. Tel 020-7493 6222
Member of The London Stock Exchange

*Account Number 19789100
CM AS COHMA
Account*

COHMAD SECURITIES CORPORATION

685 THIRD AVENUE, NEW YORK, NY 10022 (212) 230-2480
TELE: 230-1300 FAX: (212) 486-8178 800 234-1245

July 17, 1992



Mr. David Gross
7248 Ballantrae Ct
Boca Raton FL 33496

ATTENTION: ~~XXXXXXXXXX~~

Your portfolio management report as of June 30, 1992 is enclosed. The results, in my opinion, are satisfactory, with our average account up approximately 17%, from January 1, to June 30. For those of you who like comparisons, during this same period the Standard & Poor's 500 Index was down about 2.1% and the Dow Jones Industrials were up 2.0%.

Our "mission" is to protect your investment (and mind!). To accomplish this, we maintain our discipline and stick with the same strategy, by buying a portfolio of "blue chip" equities, selling call (index) options on your portfolio, and buying put (index) options to protect your portfolio against violent bear markets. Once again, we are not economists or security analysts. We are risk managers and our associates are very good at what they know best -- namely, trading.

Reminder: In order to better monitor and service your accounts, please remember:

We are not a bank or a depository for short-term funds. We only accept new or additional funds in our C & M trading accounts on a quarterly basis, on the first business day of January, April, July and October. The minimum amount we will accept as an addition to an existing account is \$25,000.

- If you wish to withdraw any funds, prior notification is required and withdrawals may only occur on the same days specified above. Just bear in mind that an early withdrawal may affect performance if it disturbs an option.

Introducing Belle Jones: Prior to June 1, 1992, Belle Jones was the "brains" behind the scene, responsible for keeping your account information properly computerized and generating your quarterly (or monthly) portfolio management reports. In addition to these responsibilities, she is now also available to answer any questions that you may have relative to your C & M account, and can be reached in this office on Tuesdays, Wednesdays and Fridays, at ~~XXXXXXXXXX~~. All communications and inquiries should be directed to Belle, or to the undersigned.

All best wishes for a happy and healthy summer.

Sincerely,

Maurice J. Cohn
President



Mr. David Gross
7248 Ballantrae Ct
Boca Raton, FL 33496



BERNARD L. MADOFF
Investment Securities
Established 1960
New York London

212 230-2424
800 221-2242
Telex 235130
Fax 212 486-8178

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

7/03/00

CH: CHECK

45,000.00

RETIREMENT ACCTS INC CUST IRA
FBO DAVID GROSS (40091)
ROLLOVER
P O BOX 173785
DENVER CO 80217

CLIENT'S ACCOUNT NUMBER

1-CM302-3

MEMO

ITEM 4

7 13.00 10744.28



**RETIREMENT
ACCOUNTS, INC.**

Date 4-4-00

TO: Bernard Madoff

ATTN:

Frank

FAX#

212-838-4061

FROM:

Retirement Accounts, Inc.

Phone: 800-325-4352

Fax: 303-294-5899

1 TE 07
LP

Retirement Accounts, Inc. requests that funds to meet the following client(s) distribution needs. Please liquidate from the referenced account(s) and forward a check(s) to our address checked below:

☒

Mailing Address:

Retirement Accounts, Inc.

FBO: (client name & a/c #)

PO Box 173785

Denver CO 80217-3785

☐

Overnight Delivery:

Retirement Accounts, Inc.

FBO: (client name & a/c#)

717 17th Street, Ste 1700

Denver CO 80202-3323

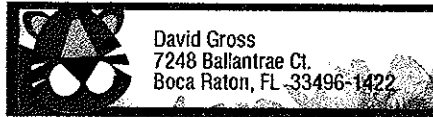
Client name	RAI Account #	Your Account #	Amount
-------------	---------------	----------------	--------

[REDACTED]

5-15

COHMA SECURITIES CORPORATION

685 THIRD AVENUE, NEW YORK, NY 10022 (212) 230-2690
Boca Raton, FL (407) 368-6175 800 234-1343



COHMAD SECURITIES was founded in 1985 by two professionals with more than fifty years of experience in stock brokerage, market-making and personal service to wealthy individuals and small institutions.

Maurice J. Cohn received his "basic training" at Salomon Brothers. In 1967 he founded the New York Stock Exchange member firm of Cohn, Delaire and Kaufman, a small but highly-respected specialist firm. In 1982, Cohn, Delaire and Kaufman was acquired by Akroyd and Smithers, PLC, one of the largest members of the London Stock Exchange. Mr. Cohn served as Chairman and Chief Executive Officer from 1982 to 1988, when Akroyd and Smithers was merged into S.G. Warburg.

Bernard L. Madoff founded the firm Bernard L. Madoff Investment Securities in 1960. He has been the guiding force in the growth and development of one of the most prestigious broker-dealers on Wall Street. He is an industry leader, past Governor of the National Association of Securities Dealers, Chairman of the NASD International Committee, and presently serves as a director of other industry associations.

Cohmad Securities, a small brokerage firm, offers its clients something special -- old-fashioned service! As a correspondent of Bear, Stearns & Company, Inc., Cohmad combines the advantages of a large firm -- financial soundness, S.I.P.C. insurance, discounted commissions and direct phone lines to the floors of major exchanges -- with those of a small firm -- personal service, access to the firm's experts and unique investment ideas. As a result of the firm's association with Bernard L. Madoff Investment Securities and the expertise of Cohmad's professional staff, we are able to offer our clients -- wealthy individuals and small institutions -- the type of service that they deserve.



David Gross
7248 Ballantrae Ct.
Boca Raton, FL 33496